

MAR. 6. 2007 9:03AM

KOSABA AGENA KUBOTA

NO. 567

P. 16

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*The Hewitt Company**Financial Advisory**1400 South Orlando Avenue**Suite 105**Winter Park, Florida 32789**Albert Hewitt**Senior Managing Director*

February 16, 1999

Mr. Gary Rodrigues
UPW Mutual Aid Fund
Honolulu, HI
Fax: 808/848-1987

Dear Gary,

For clarification purposes, the second Secured Promissory Note dated February 5, 1999 from Best Rescue Systems, Inc. for the amount of \$200,000 is covered under the original Security Agreement between Best Rescue Systems, Inc. and the United Public Workers Mutual Aid Fund dated November 24, 1998.

Upon the execution of this second Secured Promissory Note, the United Public Workers Mutual Aid Fund investment in Best Rescue Systems, Inc. will total \$450,000. Interest will be paid monthly on both notes until fully redeemed.

Please let me know if you need further information.

Regards,

Albert Hewitt

Attested:

Robert Kirkland

Robert Kirkland, President, Best Rescue Systems, Inc.

EXHIBIT 5